



ACCG848

Business and Professional Ethics

S1 Evening 2016

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

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E4A 239

Refer iLearn

Lecturer

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Credit points

4

Prerequisites

ACCG611 or (admission to MAdvProfAcc or MBkgFin or (MCorpGvnce prior to 2013))

Corequisites

Co-badged status

Unit description

The principal aim of this unit is to provide students with an understanding of the main ethical issues raised by the activities of the business and corporate sphere, both in relation to the society and environment within which they operate, and in relation to individuals employed within corporations. The unit has a strong research focus and students will apply the theoretical knowledge gained in the course to real-world situations. This will equip them to engage with the complex ethical issues that will inevitably arise during the course of their careers.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

Critical engagement with the major issues in contemporary business and professional ethics.

Critical engagement with the major ethical theories that inform the literature.

An ability to analyse and critically evaluate moral theories and arguments.

An ability to relate ethical theories to relevant business case studies and current events.

The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment Tasks

Name	Weighting	Due
<u>1. Assessed Coursework</u>	20%	See Unit Schedule
<u>2. Class participation</u>	10%	Ongoing
<u>3. Presentation</u>	20%	11pm 5/5/16
<u>4. Final Essay</u>	50%	Dft 26/5; Cs 2/6; Fin 9/6

1. Assessed Coursework

Due: **See Unit Schedule**

Weighting: **20%**

Submission

Assignments must be submitted on iLearn by 11pm on the day prior to the tutorials. Students should also bring a copy of their assignments to class. Four (4) assignments will be marked at random. One assignment will be marked in the first weeks of the semester to provide students with early feedback on their performance. Assignments should be a maximum of two (2) typewritten pages.

Estimated student workload

Students are expected to spend 3-6 hours per week reviewing prescribed readings and preparing their weekly assignment.

Marking criteria

During the semester **three assignments will be collected at random and marked out of five**. The assessment criteria for tutorial assignments is as follows:

0/5 – Assignment is incomplete. One or more questions have not been attempted.

1/5 – Assignment is incomplete. All questions have been attempted, but some sub-parts of questions have not been addressed.

2/5 – All questions have been attempted but some answers are incorrect and / or superficial.

3/5 – All questions have been attempted and are substantially correct.

4/5 – All questions have been attempted and the student has answered questions in detail and has included their own opinions and/or analysis where appropriate.

5/5 - All questions have been attempted and in addition to providing their own analysis the student has related appropriate questions to other materials either in the unit or in the wider context. For example the student has related the question to a previous reading referred to a current event / media article.

Note that students submitting the same or similar tutorial assignments to others in the unit risk disciplinary action. Students must also ensure that they do not inadvertently plagiarise material from textbooks or other readings. Copying material verbatim from the textbook or readings is also a form of plagiarism.

Deliverables

Written assignment.

Preparation instructions

Assignment questions will be posted on the unit webpage.

On the front page of each weekly assignment that you submit include the following:

- your student name
- your student number
- the following statement: “This assignment is my own work”

Extension

No extensions will be granted. Students who have not completed the task by the due date will be awarded a mark of 0 for the task, except for cases in which an Application for Disruption of Studies is made and approved (in accordance with the policies and procedures).

Penalties

Late work will not be accepted.

On successful completion you will be able to:

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.

2. Class participation

Due: **Ongoing**

Weighting: **10%**

Submission

Active perception is expected of ACCG 848 students. Discussion is an essential part of developing ethical sensitivity and skill.

Estimated student workload

Students are expected to spend approximately 2 hours re-reading their assignment and material before attending class.

Marking criteria

Students will be given marked based on the following criteria:

0/10 – No participation - No substantial contribution to class discussions

1-4/10 - Limited participation - for example, occasionally contributing to class discussions

5-8/10 – Good participation – for example, regularly contributing to class discussions

9-10/10 – Excellent participation – for example, regularly contributing to class discussions and sharing relevant examples from current media or personal experience and online forum

Extension and penalties

No marks will be awarded to students who do not attend class unless a Disruption to Studies application has been approved; i.e. other than where a relevant application pursuant to the Disruption to Studies policy is approved, if a student attends less than 50% of the allotted tutorials the total available mark for tutorial participation will be reduced by 50%

On successful completion you will be able to:

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.

3. Presentation

Due: **11pm 5/5/16**

Weighting: **20%**

Submission

Presentations will take place in class in Weeks 8 and 9.

A copy of the presentation slides should be submitted on iLearn by 11pm on 5 May.

Estimated student workload

Students are expected to spend approximately 10 hours developing their research topic

and presentation.

Marking criteria

Students will be marked based on the following criteria:

Topic background and ethical issue (5/20) – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

Relevant academic literature identified (4/20) – The extent to which you have identified and explained academic literature relevant to your ethical issue. Note that this requires critical evaluation of the literature as opposed to merely a chronological description of relevant studies.

Ethical analysis (6/20) – The extent to which you have analysed the relevant ethical issues from the perspective of utilitarian, Kantian and virtue perspectives.

Presentation style (5/20) – The clarity and style of your presentation, including engaging visual aids, effective eye contact and so on.

Deliverables

Oral presentation

Preparation instructions

Your presentation should have supporting PowerPoint slides. Further details (including duration) will be posted on iLearn.

Extension and penalties

No marks will be awarded to students who do not attend class unless a Disruption to Studies application has been approved.

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

4. Final Essay

Due: **Dft 26/5; Cs 2/6; Fin 9/6**

Weighting: **50%**

Submission

Essays will be submitted via iLearn (and Turnitin).

Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

Estimated student workload

Students are expected to spend approximately 40 hours developing their final essay.

Marking criteria

Students will be given a mark out of 50 based on the following criteria:

Topic background and ethical issue (5/50) – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

Application of key ethical theories (15/50) – The extent to which you have used the key ethical theories to investigate the ethical issue you have identified. The extent to which you have applied the more sophisticated aspects of the theories and also utilised the relevant academic identified to add sophistication to your analysis. You are encouraged to use literature that you used in the summary of ethical theories assignment as well as literature that is of particular relevance to your topic.

Conclusions and recommendations (10/50) – The extent to which you have provided a logical conclusion based on your ethical analysis. The extent to which you have developed recommendations - e.g. ethical principles and/or policy recommendations - that would help address the ethical issue you have identified.

Writing style (5/50) – The extent to which the essay is free from bibliographical, grammatical and typographical errors. Marks will be deducted where the essay exceeds the word count by 5% or more.

One-page visual summary (5/50) – The extent to which you have provided a one-page summary which is visually appealing and reflects the key points of your essay.

Peer review comments (10/50) – The extent to which you have made appropriate and constructive comments on the essays which you reviewed as part of the peer-review process. Penalties will be deducted from this aspect of the assessment if you did not submit your draft essay or feedback comments on time.

Deliverables

Written essay.

Draft peer essays with your comments in tracked changes.

Preparation instructions

Your essay should be a maximum of 4,000 words **including** references. The suggested structure is: Introduction (1 page), utilitarian analysis (1.5 pages), Kantian analysis (1.5 pages), virtue ethics analysis (1.5 pages); conclusion (1.5 pages); one-page summary. Note that you are NOT required to restate the main points of the ethical theories. Note also that you are NOT

required to submit your feedback - this will already have been lodged by you on iLearn.

On the front page of your draft essay include the following:

- your student name
- your student number
- the following statement: "This assignment is my own work"
- the essay word count

You are required to submit a draft essay by 11pm on 26/5/16. Your essay will be randomly assigned to two classmates who are required to give you feedback by 11pm on 2/6/16. Similarly you will be assigned two draft essays to provide feedback by the same date. You are expected to consider this feedback (but you do not have to follow the suggestions received) for your final essay, which is due at 11pm on 9/6/16.

Extensions and Penalties

No extensions will be granted unless a Disruption to Studies application has been approved. Late essays be penalised with a deduction of 10% of the awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission = 20% of awarded marks deducted).

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Delivery and Resources

Classes and schedule

ACCG 848 utilises a combination of video lectures and class seminars. Lecture videos will be posted on iLearn. For class times, refer to the Macquarie University timetable. The 2016 timetable is available [here](#).

Required and Remmended Texts and/or Materials

The prescribed text for this unit is:

Joseph DesJardins *An Introduction to Business Ethics* (5th Edition), (McGraw-Hill, New York, 2014)

The following text may also be helpful to students that wish to deepen their understanding of

business and professional ethics:

Grace, D. & Cohen, S., *Business Ethics* (4th edition), (Oxford University Press, Melbourne, 2010).

Teaching and Learning Activities

This unit provides an opportunity for students to research an ethical issue of their choosing after providing some background in moral theory. Having obtained an understanding of the basic moral theories in the first half of the semester, students will select an individual topic to pursue (with the approval of the UC). They will discuss the topic in the ACCG 848 seminars and make a presentation to the class in week 8 or week 9. Students will submit a draft essay in week 11 and obtain (and provide) comments from their peers in week 12. The final essay is due in week 13.

On average the unit will require students to complete between 6 to 8 hours of private study per week.

Technology Used and Required

The unit web page can be accessed from ilearn.mq.edu.au. Please note that student activity on the unit web page is logged, and may be utilised by the Unit. Convenor and other University staff in resolving student disputes regarding such issues as assignment submission. Instructions for obtaining help with accessing the unit web page can also be found at the above URL.

Requirements to satisfactorily complete the unit

Satisfactory completion of ACCG 848 is an overall passing grade. There is no requirement to achieve a passing grade in each individual assessment component, including the final exam. However, since each assessment component contributes to the overall learning outcomes of the unit, students are expected to complete each assessment task in order to maximise their educational experience.

Unit Schedule

Week	Lecture topic	Ethical issue topic	Ethical theory topic	Assign Due
1	Is business ethics a science or an art?	Introduction	Introduction	No tuts
2	Who to believe: the Pencil or the Piano Man?	Corporate Social Responsibility	Critical Theory	Assign 1 due

3	When in Rome, do – uh, what, exactly?	Globalisation and bribery	Ethical relativism	A2
4	Should we sweat about sweatshops?	Labour outsourcing	Utilitarian ethics	A3
5	Is Fair Trade fair?	Fair Trade	Kantian ethics	A4
6	Customers – always right or routinely ripped off?	Customers	Virtue ethics	A5
		Recess - private study		
		Recess - private study		
7	Recap of theories; Presentation expectations, Introduction to professional excellence			A6
8	Class presentations			Presentations due
9	Class presentations			
10	Professional excellence and habits; Essay expectations			A7
11	Professional excellence and habits; Essay review expectations			Draft essay due
12	Peer review session			Draft essay peer review comments due
13	Conclusions			A8 Final essays due following Monday

Note: The above schedule may change - any amendments will be posted on the unit webpage.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

New Assessment Policy in effect from Session 2 2016 http://mq.edu.au/policy/docs/assessment/policy_2016.html. For more information visit http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy prior to Session 2 2016 <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.html

Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au.

Supplementary Examination

If a Supplementary Examination is granted as a result of the Disruption to Studies Policy the examination will be scheduled after the conclusion of the official examination period. Please note that

the supplementary examination will be of the same format as the final examination.

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide

appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Graduate Capabilities

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 3. Presentation
- 4. Final Essay

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 3. Presentation
- 4. Final Essay

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Assessment task

- 3. Presentation

PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

Assessment task

- 3. Presentation

PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of

connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 4. Final Essay

Changes from Previous Offering

Unit content has been updated to reflect recent developments in business ethics. An opportunity for students to obtain feedback on their essay from their peers has been enhanced and a class participation mark introduced to encourage more peer-to-peer learning. Content on professional excellence and habits has been deepened. The previous requirement to submit a mid-semester assignment has been removed and this material incorporated into weekly assignments.

Research and practice

ACCG 848 makes extensive use of contemporary research in business ethics, including research by Dr Hazelton, the Unit Convenor. The unit also examines contemporary practices in business ethics and requires students to examine a contemporary business ethics issue as their research topic. The unit provides students with a grounding in qualitative research methods appropriate to examining an ethical issue through gaining an understanding of various ethical frameworks and how to apply these frameworks in practice. Students are also required to engage with contemporary academic literature and ultimately produce work which can be used as a basis for further academic research. The unit promotes a global outlook as examples throughout the unit are from a variety of countries and students may choose an international topic to research. Similarly sustainability principles are considered in the unit - particularly in relation to social equity - and a sustainability related topic may be chosen as the focus of the final essay.